



Card's Closet

Work Sheet

For Year Ended December 31, 2011

Account Title	Assets		Liabilities		Equity		Totals	
	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
Cash	285,480.00							
Prepay Cash	100,000							
Accounts Receivable	125,140.00							
Allow. for Uncoll. Accts		10,000						
Merchandise Inventory	110,000.00			95,000.00		20,000.00		
Supplies—Office	1,000.00			470.00		1,487.00		
Supplies—Store	42,180.00			3,640.00		5,760.00		
Prepaid Insurance	120,000.00							
Office Equipment	281,800.00							
Acc. Depr.—Office Equipment		51,500.00						
Store Equipment	428,400.00							
Acc. Depr.—Store Equipment		12,480.00						
Accounts Payable		219,400.00						
Federal Income Tax Payable								
Emp. Income Tax Pay.		12,480.00						
Social Security Tax Payable		8,000.00						
Medicare Tax Payable		1,900.00						
Sales Tax Payable		34,000.00						
Unemployment Tax Pay.—Fed.		30,000						
Unemployment Tax Pay.—State		20,000						
Health Ins. Premiums Pay.		90,000						
U.S. Savings Bonds Payable		7,000						
United Way Donations Pay.		1,000.00						
Dividends Payable		110,000.00						
Capital Stock		200,000.00						
Retained Earnings		272,940.00						

South Century 21 Accounting Study Guide 14

Swanson, Melanie H.
Ross, Hanson, Gilbert



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Table of Contents South Century 21 Accounting Study Guide 14

1. Understanding the eBook South Century 21 Accounting Study Guide 14
 - The Rise of Digital Reading South Century 21 Accounting Study Guide 14
 - Advantages of eBooks Over Traditional Books
2. Identifying South Century 21 Accounting Study Guide 14
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an South Century 21 Accounting Study Guide 14
 - User-Friendly Interface
4. Exploring eBook Recommendations from South Century 21 Accounting Study Guide 14
 - Personalized Recommendations
 - South Century 21 Accounting Study Guide 14 User Reviews and Ratings
 - South Century 21 Accounting Study Guide 14 and Bestseller Lists
5. Accessing South Century 21 Accounting Study Guide 14 Free and Paid eBooks
 - South Century 21 Accounting Study Guide 14 Public Domain eBooks
 - South Century 21 Accounting Study Guide 14 eBook Subscription Services
 - South Century 21 Accounting Study Guide 14 Budget-Friendly Options
6. Navigating South Century 21 Accounting Study Guide 14 eBook Formats

- ePub, PDF, MOBI, and More
- South Century 21 Accounting Study Guide 14 Compatibility with Devices
- South Century 21 Accounting Study Guide 14 Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of South Century 21 Accounting Study Guide 14
 - Highlighting and Note-Taking South Century 21 Accounting Study Guide 14
 - Interactive Elements South Century 21 Accounting Study Guide 14
- 8. Staying Engaged with South Century 21 Accounting Study Guide 14
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers South Century 21 Accounting Study Guide 14
- 9. Balancing eBooks and Physical Books South Century 21 Accounting Study Guide 14
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection South Century 21 Accounting Study Guide 14
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine South Century 21 Accounting Study Guide 14
 - Setting Reading Goals South Century 21 Accounting Study Guide 14
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of South Century 21 Accounting Study Guide 14
 - Fact-Checking eBook Content of South Century 21 Accounting Study Guide 14
 - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
- 14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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